

PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report contain Audit findings on issues arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2012.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.
4. Audit observations on matters arising from performance audit and audit of transactions in various departments, audit of Revenue Receipts and Statutory Corporations, Boards and Government Companies for the year ended 31 March 2012 are included in separate Reports.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, and also as per the auditing standards of the International Organisation of Supreme Audit Institutions.